Abstract

Introduction: The Balanced Scorecard (BSC) is a tool that helps in strategic management under the four following perspectives: the financial one, the client's, the internal processes of the company's, the growth and learning processes. In order to measure the performance of the entities, the BSC uses as a basis financial and non-financial indicators. Objectives: To implement the BSC in a nutrional therapy company. Methods and materials: This research deals with a case study that took place in a nutrional therapy company from January to November 2010. For analysis of the learning and growth perspective all 45 of the company's collaborators were considered and for client analysis 124 home-care clients were considered. The study sample consisted of 39 collaborators and 44 clients participating in the research. Material was elaborated for collection of data and verification of perspective tendencies through analysis of the main processes of the company, questionnaires of client’s satisfaction, questionnaires of collaborator's satisfaction and spreadsheets for the verification of net revenue and percentage of disallowances. The data was launched in the spread sheet of the Excel Application Program. Results and discussions: The indicators were chosen conforming to the strategic objectives and organizational profiles. Learning perspectives and personal growth: efficacy in capacitaion 94%, participation 77%, fidelity/retention 93%, satisfaction 75%, organizational environment 88%, well being 100%, process perspective: microbiological analysis 100%, internal auditing 100%, productivity 100%, nutritional evaluation 81%, nutritional support 100%, indication for domicile hospital care 94%, home-care visits 98%, client perspective: company perception 97%, prioritizing 94%, retention 59%, insatisfaction 24%, logistics 94%, customers service (SAC) 88%, motivation: trust, nutritional perspectives, disallowances 5% and positive company net revenue. Conclusion: The implementation of indicators under the four perspectives of the Balanced Scorecard were favourable in the organizational performance, in helping the decision making process.

Keywords

BSC. Strategy and Management.